

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2010 calendar year, or tax year beginning 7/01, 2010, and ending 6/30, 2011

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

SOUTHWEST NEIGHBORHOODS, INC
7688 SW CAPITOL HWY
PORTLAND, OR 97219-2457

D Employer Identification Number

93-0717013

E Telephone number

503-823-4592

G Gross receipts \$ 403,564.

F Name and address of principal officer: SYLVIA BOGERT
SAME AS C ABOVEH(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) Are all affiliates included? ☐ Yes ☐ No
If 'No,' attach a list. (see instructions)I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SWNI.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of Formation

M State of legal domicile OR

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>EDUCATION AND CITIZEN PARTICIPATION</u>																																																									
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																																																									
3 Number of voting members of the governing body (Part VI, line 1a)	3 27																																																								
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 27																																																								
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 6																																																								
6 Total number of volunteers (estimate if necessary)	6 450																																																								
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.																																																								
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer: <u>Marianne E. Fitzgerald</u>		Date: <u>2/15/2012</u>
	Type or print name and title: <u>Marianne E. Fitzgerald, President</u>		
	Print/Type preparer's name: <u>LESLIE CLARK</u>	Preparer's signature: <u>Leslie Clark</u>	Date: <u>2-14-12</u>
	Firm's name: <u>SMYTH & CLARK PC</u>	Firm's EIN: <u>93-1120756</u>	Phone no: <u>(503) 234-8874</u>
Paid Preparer Use Only	Firm's address: <u>827 NE OREGON ST STE 240</u>	Check <input type="checkbox"/> if self-employed PTIN: <u>P00361506</u>	
	PORTLAND, OR 97232-2172		

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/21/10

Form 990 (2010)

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:

EDUCATION AND CITIZEN PARTICIPATION.2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code: ☐) (Expenses \$ 236,135. including grants of \$ 253,159.) (Revenue \$)
CITY OF PORTLAND OFFICE OF NEIGHBORHOOD INVOLVEMENT GRANT (ONI)WE PROVIDED CITIZEN PARTICIPATION SERVICES TO 17 MEMBER NEIGHBORHOOD ASSOCIATIONS (NA'S), AND TO SOUTHWEST PORTLAND RESIDENTS, SO RESIDENTS MAY EFFECTIVELY PARTICIPATE IN CIVIC AFFAIRS AND WORK TO IMPROVE THE LIVABILITY AND CHARACTER OF THEIR NEIGHBORHOODS AND THE CITY. OUR GOAL IS TO ENCOURAGE AND FACILITATE COMMUNICATION AMONGST COMMUNITY MEMBERS, NEIGHBORHOOD ASSOCIATIONS, AND PUBLIC AND PRIVATE AGENCIES AND GROUPS.4b (Code: ☐) (Expenses \$ 65,604. including grants of \$ 32,626.) (Revenue \$)
19 NEIGHBORHOOD SPECIAL PROJECTS AND SMALL NEIGHBORHOOD GRANTS WERE PROVIDED FOR A VARIETY OF PURPOSES INCLUDING PROMOTING HEALTHY EATING AND COMMUNITY GARDENS, CONNECTING COMMUNITY MEMBERS VIA SOCIAL AND EDUCATIONAL EVENTS, EMERGENCY PREPAREDNESS, NEIGHBORHOOD SAFETY IMPROVEMENTS, AND WATERSHED AND TRAIL MAINTENANCE.EXPENSES ALSO INCLUDE FUNDS HELD IN RESTRICTED ACCOUNTS.4c (Code: ☐) (Expenses \$ 59,515. including grants of \$ 74,478.) (Revenue \$)
CITY OF PORTLAND BUREAU OF ENVIRONMENTAL SERVICES GRANT (BES)WE PROVIDED EDUCATION, OUTREACH AND COMMUNITY INVOLVEMENT FOR WATERSHED PROJECTS IN THE FANNO, TYRON, AND WILLAMETTE WATERSHEDS. WE PUBLISH EDUCATIONAL ARTICLES ON WAYS RESIDENTS CAN IMPROVE THE HEALTH OF OUR WATERSHED, LIST OPPORTUNITIES FOR VOLUNTEERS TO PARTICIPATE IN MONTHLY RESTORATION WORK PARTIES IN LOCAL PARKS, AND ATTEND OPEN HOUSES FOR PROJECTS THE BUREAU OF ENVIRONMENTAL SERVICES HAS PLANNED IN OUR AREA. WE ALSO PROVIDE STAFF FOR THE SOUTHWEST WATERSHED RESOURCE CENTER AND GIVE SUPPORT TO APPROXIMATELY 14 NEIGHBORHOOD STEWARDSHIP GROUPS.EXPENSES ALSO INCLUDE FUNDS HELD IN RESTRICTED ACCOUNTS.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)4e Total program service expenses ► 361,254.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	X

Note. All Form 990 filers are required to complete Schedule O

BAA

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	6	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
		8	
9 Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
		12a	
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. See the instructions for additional information the organization must report on Schedule O			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?			
		14a	X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14b	

Part VI Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

☒ X**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year	1 a 27	
b Enter the number of voting members included in line 1a, above, who are independent	1 b 27	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? SEE SCH O	4 X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets? SEE SCH O	5 X	
6 Does the organization have members or stockholders? SEE SCHEDULE O	6 X	
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? SEE SCHEDULE O	7 a X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7 b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8 a X	
b Each committee with authority to act on behalf of the governing body?	8 b X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?	10 a	X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10 b	
11 a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11 a X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	12 c X	
13 Does the organization have a written whistleblower policy?	13 X	
14 Does the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official SEE SCHEDULE O	15 a X	
b Other officers of key employees of the organization SEE SCHEDULE O	15 b X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed OR

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☒ Own website ☐ Another's website ☐ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public SEE SCHEDULE O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

SOUTHWEST NEIGHBORHOODS INC 7688 SW CAPITOL HWY, PORTLAND OR 97219-2457 503-823-4592

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee'.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SEE ATTACHED LIST		X						0.	0.	0.
(2) SYLVIA BOGERT EXECUTIVE DIREC	42	X			X			53,932.	0.	0.
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
1 b Sub-total								53,932.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								53,932.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns . . .	1a				
	b Membership dues . . .	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	360,264.			
	f All other contributions, gifts, grants, and similar amounts not included above . .	1f	40,092.			
	g Noncash contributions included in lns 1a-1f: \$					
	h Total. Add lines 1a-1f		400,356.			
PROGRAM SERVICE REVENUE	Business Code					
	2a _____					
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue . .					
g Total. Add lines 2a-2f						
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		93.	93.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a ADVERTISING SALES		2,555.	2,555.			
b SWNI SALES	900099	560.	560.			
c _____						
d All other revenue						
e Total. Add lines 11a-11d		3,115.				
12 Total revenue. See instructions		403,564.	3,208.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21.				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22.				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	53,932.	53,932.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	115,727.	115,549.	178.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	24,118.	24,114.	4.	
10 Payroll taxes	19,278.	19,250.	28.	
11 Fees for services (non-employees):				
a Management				
b Legal	15,514.	15,514.		
c Accounting	2,611.	2,611.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	1,368.	1,336.	32.	
12 Advertising and promotion				
13 Office expenses	5,515.	5,396.	119.	
14 Information technology				
15 Royalties				
16 Occupancy	7,655.	7,642.	13.	
17 Travel	568.	567.	1.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	6,663.	6,663.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a EXPENSES FOR RESTRICTED ACCT.	45,699.	45,699.		
b NEWSLETTER	25,528.	25,528.		
c POSTAGE AND SHIPPING	15,351.	15,351.		
d SWNI PROJECTS	9,306.	9,306.		
e PRINTING AND PUBLICATIONS	6,744.	6,744.		
f All other expenses	10,988.	6,052.	4,936.	
25 Total functional expenses. Add lines 1 through 24f	366,565.	361,254.	5,311.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	2,023.	1	34,639.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	14,262.	7	14,262.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	16,285.	16	48,901.	
LIABILITIES	17 Accounts payable and accrued expenses	3,813.	17	1,835.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	2,405.	25	
	26 Total liabilities. Add lines 17 through 25	6,218.	26	1,835.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds	10,067.	32	47,066.
	33 Total net assets or fund balances	10,067.	33	47,066.
34 Total liabilities and net assets/fund balances.	16,285.	34	48,901.	

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Form 990 (2010)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	403,564.
2	Total expenses (must equal Part IX, column (A), line 25)	2	366,565.
3	Revenue less expenses. Subtract line 2 from line 1	3	36,999.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	10,067.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	47,066.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII. ☐1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? ☐b Were the organization's financial statements audited by an independent accountant? ☐c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ☐

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: ☐☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? ☐b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ☐

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

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Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

SOUTHWEST NEIGHBORHOODS, INC

Employer identification number

93-0717013

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III – Functionally integrated
 - d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? ☐

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11 g (i)		
11 g (ii)		
11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include 'unusual grants'.)	342,172.	462,973.	470,971.	433,929.	400,356.	2,110,401.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	342,172.	462,973.	470,971.	433,929.	400,356.	2,110,401.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						2,110,401.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	342,172.	462,973.	470,971.	433,929.	400,356.	2,110,401.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	111.	256.	203.	113.	93.	776.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	2,767.	1,420.	1,040.	580.		5,807.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV				71.	560.	631.
11 Total support. Add lines 7 through 10						2,117,615.
12 Gross receipts from related activities, etc (see instructions)					12	2,555.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	99.7 %
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	99.6 %
16a 33-1/3% support test – 2010. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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Schedule A (Form 990 or 990-EZ) 2010

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'.)						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lns 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2010. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**b 33-1/3% support tests – 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

This image shows a full page of white paper with horizontal dashed lines. The lines are evenly spaced and run across the width of the page, providing a guide for handwriting practice. There are no margins, text, or other markings on the page.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

SOUTHWEST NEIGHBORHOODS, INC

Employer identification number

93-0717013

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS

WE REVIEWED ALL OF OUR POLICIES AND ADOPTED REVISIONS TO OUR BYLAWS THAT ADDRESS
CONFLICT OF INTEREST AND WHISTLE BLOWER PROVISIONS, CONSISTENT WITH THE INTERNAL
REVENUE SERVICE'S RECOMMENDATIONS FOR GOOD GOVERNANCE.

WE ADOPTED A NEW DOCUMENT RETENTION POLICY AS WELL AS NEW FINANCIAL MANAGEMENT
POLICIES AND PROCEDURES.

WE'VE ADOPTED SEVERAL FISCAL MANAGEMENT POLICIES THAT IMPROVE HOW WE HANDLE SWNI
FUNDS AND CLARIFY HOW WE SPONSOR PROJECTS IN THE NEIGHBORHOODS.

WE ARE IN THE PROCESS OF REVISING PERSONNEL POLICIES AND SOME STAFF JOB
DESCRIPTIONS, AND WE ARE GETTING READY TO HIRE PEOPLE INTO NEW OFFICE SUPPORT AND
COMMUNICATIONS SUPPORT SPECIALIST POSITIONS.

WE'VE SIGNIFICANTLY UPGRADED OUR WEB SITE TO MAKE A LOT MORE CURRENT INFORMATION
AVAILABLE TO ANYONE WHO IS INTERESTED IN WHAT WE'RE DOING.

FORM 990, PART VI, LINE 5 - DESCRIPTION OF MATERIAL DIVERSION OF ASSETS

IN OCTOBER, 2010 THE ORGANIZATION BECAME AWARE THAT AN EMPLOYEE DIVERTED A
SIGNIFICANT AMOUNT OF THE ORGANIZATION'S ASSETS. THE OREGON DEPARTMENT OF JUSTICE
WAS NOTIFIED AND THE PORTLAND POLICE ACTIVELY INVESTIGATED AND BROUGHT CHARGES. AN
ATTORNEY AND FORENSIC ACCOUNTANT, WHO BOTH SPECIALIZE IN FRAUD CASES, WERE HIRED BY
THE ORGANIZATION TO FILE AN INSURANCE CLAIM. THE EMPLOYEE WAS CHARGED AND LATER
PLEADED GUILTY TO THEFT BY DECEPTION. OUR RECOVERY PLAN RELIED HEAVILY ON NOT
FILLING THE STAFF POSITION AND USING EXISTING STAFF AND VOLUNTEERS TO ENSURE THAT
ALL OUR OBLIGATIONS AND COMMITMENTS WERE MET. WE MADE SOME IMMEDIATE CORRECTIONS IN

Name of the organization

SOUTHWEST NEIGHBORHOODS, INC

Employer identification number

93-0717013

FORM 990, PART VI, LINE 5 - DESCRIPTION OF MATERIAL DIVERSION OF ASSETS (CONTINUED)

OUR FINANCIAL PROCEDURES TO PREVENT THIS KIND OF SITUATION FROM RECURRING. NEW SYSTEMS AND POLICIES (AS DESCRIBED ABOVE) WILL INSURE STRONGER OVERSIGHT AND MORE TRANSPARENCY. IMPROVED ACCOUNTING PRACTICES AND REPORTING WILL SERVE TO IMPROVE OUR FINANCIAL PERFORMANCE AND TO DETECT IRREGULARITIES BEFORE THEY HAVE TIME TO GROW. SWNI CONTINUES TO OFFER THE SERVICES THAT OUR MEMBER NEIGHBORHOOD ASSOCIATIONS HAVE COME TO RELY ON.

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

SOUTHWEST NEIGHBORHOODS, INC (SWNI) BOARD OF DIRECTORS CONSISTS OF ONE AUTHORIZED REPRESENTATIVE DELEGATE OR ALTERNATE FROM EACH CITY OF PORTLAND RECOGNIZED NEIGHBORHOOD ASSOCIATION, WITHIN THE BOUNDARIES OF SWNI. EACH SWNI MEMBER NEIGHBORHOOD ASSOCIATION'S BYLAWS STIPULATE HOW THEIR DELEGATE TO THE BOARD WILL BE ELECTED. REPRESENTATIVES ACT AS A LINK BETWEEN THE NEIGHBORHOOD ASSOCIATION AND THE BOARD.

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

NEIGHBORHOOD REPRESENTATIVE'S:

TAKE ACCURATE NOTES AND REPORT BACK TO THE NEIGHBORHOOD ASSOCIATION ISSUES AND ACQUIRE FEEDBACK;

ARE RESPONSIBLE FOR THE CORPORATE AFFAIRS OF THE DISTRICT COALITION;

SET POLICY, HIRE STAFF, APPROVE AN ANNUAL BUDGET, AND MONITOR WORK PLANS AND CONTRACTS WITH THE CITY TO ENSURE THAT THE PROGRAM IS ACCOUNTABLE TO THE MEMBER NEIGHBORHOODS SERVED.

THE COALITION BOARD TAKES ACTION ON AREA-WIDE OR CITYWIDE ISSUES AND ASSIST OR

Name of the organization

SOUTHWEST NEIGHBORHOODS, INC

Employer identification number

93-0717013

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY (CONTINUED)

SUPPORT THE NEIGHBORHOOD ASSOCIATIONS IN THEIR DISTRICT.

KNOW THE NEIGHBORHOOD'S AND SWNI'S BYLAWS, PLUS OFFICE OF NEIGHBORHOOD INVOLVEMENT
STANDARDS AND GUIDELINES.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE FORM 990 IS REVIEWED BY OUR FULL BOARD; AND FINAL APPROVAL GRANTED BY OUR
FINANCE AND EXECUTIVE COMMITTEES. FINAL COPIES OF THE REPORT ARE THEN FORWARDED TO
THE FULL BOARD.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS FOR CEO, EXEC. DIR., OR TOP MGT

THE SWNI PERSONNEL COMMITTEE MEETS TO DISCUSS STAFF PERFORMANCE EVALUATIONS, REVIEW
POLICIES AND SALARIES AS PART OF THE BUDGET PROCESS. WE REVIEWED SALARIES OF OTHER
SIMILAR STAFF POSITIONS IN OUR GEOGRAPHIC AREA. WE USED DATA FROM THE CITY BUREAU
THAT MANAGES THE GRANTS FOR ALL SEVEN COALITION NEIGHBORHOOD OFFICES IN THE CITY OF
PORTLAND. WE ALSO REVIEWED THE SALARY SURVEY COMPILED BY THE OREGON PROFESSIONAL
NONPROFIT SUPPORT ORGANIZATION, THE NONPROFIT ASSOCIATION OF OREGON. OUR EXECUTIVE
DIRECTOR'S SALARY (OUR ONLY KEY EMPLOYEE) FALLS IN THE LOW RANGE OF SALARIES.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS FOR OFFICERS & KEY EMPLOYEES

THE SWNI PERSONNEL COMMITTEE MEETS TO DISCUSS STAFF PERFORMANCE EVALUATIONS, REVIEW
POLICIES AND SALARIES AS PART OF THE BUDGET PROCESS. WE REVIEWED SALARIES OF OTHER
SIMILAR STAFF POSITIONS IN OUR GEOGRAPHIC AREA. WE USED DATA FROM THE CITY BUREAU
THAT MANAGES THE GRANTS FOR ALL SEVEN COALITION NEIGHBORHOOD OFFICES IN THE CITY OF
PORTLAND. WE ALSO REVIEWED THE SALARY SURVEY COMPILED BY THE OREGON PROFESSIONAL
NONPROFIT SUPPORT ORGANIZATION, THE NONPROFIT ASSOCIATION OF OREGON. OUR EXECUTIVE
DIRECTOR'S SALARY (OUR ONLY KEY EMPLOYEE) FALLS IN THE LOW RANGE OF SALARIES.

Name of the organization

SOUTHWEST NEIGHBORHOODS, INC

Employer identification number

93-0717013

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

SWNI BYLAWS, POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE ON THE WEBSITE AT

WWW.SWNI.ORG

2010

SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

CLIENT 93071701

SOUTHWEST NEIGHBORHOODS, INC

93-0717013

2/14/12

04:12PM

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2010	2009	2008	2007	2006
SWNI SALES	560.	71.			
TOTAL	\$ 560.	\$ 71.	\$ 0.	\$ 0.	\$ 0.

2010

FEDERAL WORKSHEETS

PAGE 1

CLIENT 93071701

SOUTHWEST NEIGHBORHOODS, INC

93-0717013

2/14/12

04.12PM

FORM 990, PART IX, LINE 24F
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO & TRUCK EXPENSE				
BANK CHARGES	1,298.	1,233.	65.	
DUES & SUBSCRIPTIONS	50.	50.		
EDUCATION & TRAINING	810.	773.	37.	
FUNDRAISER COSTS				
LICENSES & FEES	915.	891.	24.	
LOSS FOR INSURANCE CLAIM	4,789.		4,789.	
MEALS & ENTERTAINMENT	187.	178.	9.	
SMALL EQUIP. & SOFTWARE	136.	129.	7.	
TELEPHONE	2,803.	2,798.	5.	
TOTAL	\$ 10,988.	\$ 6,052.	\$ 4,936.	\$ 0.

SWNI Financial Management Policy and Procedures

Subject: Southwest Neighborhoods, Inc. (SWNI) Financial Management Policy and Procedures	Effective Date: May 25, 2011
	Supersedes:
Principal Authors: Marianne Fitzgerald, Jim McLaughlin, Tom Schaper, Brian Russell, Don Baack, Lee Buhler, Sylvia Bogert	Revision Date:
Approved by SWNI Board (date): May 25, 2011	Pages: 14

SWNI Financial Management Policy. Also see:

- Appendix A, SWNI Financial Management Procedures
- Appendix B, Fiscal Tracking Form and instructions
- Appendix C, Online Bill Pay instructions (to be developed)

The purpose of the Financial Management Policy is to describe and document how the financial activities of SWNI will be carried out.

General Authority

The SWNI Board of Directors is the governing body that is ultimately responsible for the policies and practices that assure compliance with federal, state, and local laws/rules/code and SWNI grants and contracts, and safeguards its assets. The Board may delegate administration of the policies and procedures to the Executive Director. The Board must periodically review financial statements as well as operations and activities to ensure SWNI is serving its mission.

The SWNI Treasurer is the primary SWNI Board Officer responsible for oversight of SWNI's financial management. The SWNI Treasurer is authorized to act on the Board's behalf on financial matters when action is required in advance of a meeting of the Board of Directors. The Treasurer shall reconcile bank statements with SWNI books on a monthly basis, and oversee periodic financial reviews or audits.

The Executive Director is responsible for the day-to-day financial management of the organization, as delegated by the Board. The Board authorizes the Executive Director to supervise staff and independent professional services, prepare documentation for and make payment of bills in accordance with this policy, receive and deposit funds, and maintain bank accounts. The SWNI Executive Director may delegate duties to staff, such as an Operations Manager, but retains responsibility for fiscal management of the organization.

The Executive Director is authorized to manage expenses within the parameters of the overall approved budget, reporting to the Treasurer or President within 24 hours upon the discovery of any variances and the reason for these variances.

Two signatures are required for all checks.

The Executive Director is authorized to enter into contracts for activities which have been approved by the Board.

Responsibilities

The Executive Director shall:

1. Prepare a draft operating budget jointly in cooperation with the Treasurer for preliminary review by the Executive Committee and the Board in April, and final approval in May, prior to each fiscal year.
2. Account for SWNI unrestricted funds separately from restricted funds.
3. Maintain accurate financial records.
4. Closely monitor actual expenses compared to approved budgets and report the financial results of SWNI operations to the Board on a monthly basis.
5. Prepare documentation for the payment of all obligations, and pay all obligations, in a timely manner.
6. Ensure that contributions and donations are properly acknowledged in writing in a timely manner.
7. File reports required by federal, state, and local government and SWNI grants in a timely manner.
8. Obtain competitive bids for items or services costing in excess of \$1000. Selection will be based on cost, service and other elements of the contract, and SWNI is not required to accept the lowest cost proposal.

The Board Treasurer shall:

1. Prepare a draft operating budget jointly in cooperation with the Executive Director for preliminary review by the Executive Committee and the Board in April, and final approval in May, prior to each fiscal year.
2. Maintain and oversee financial accounts and records with due diligence.
3. Periodically review check file, and financial transactions to assure documentation standards are being followed.
4. Monthly download and reconcile bank statements with SWNI accounts on Quickbooks, and develop reconciliation reports.

5. Provide oral and written reports on the organization's financial status to the Board and membership, monthly, 3 business days prior to each board meeting.
6. Review the draft annual tax filings (990's and CT-12) for completeness and accuracy and submit to the Finance Committee, Executive Committee and the Board for review in September and final approval in October, prior to the November 15 deadline. (deadlines are March and April, respectively, if the deadline is May 15).
7. Provide or arrange for adequate training of Board members to enable each member to fulfill their financial oversight role within 30 days of their appointment.
8. Schedule, secure financing for and oversee periodic financial reviews or audits of the organization's finances.

The Board of Directors shall:

1. Review financial reports prior to each Board meeting, and review annual tax filings for approval prior to their submittal.
2. Approve funds for periodic financial reviews or independent audits of SWNI's financial system.
3. Approve the Finance Committee, which is appointed by the President on an annual basis, to assist the Treasurer in preparing annual budgets, reviewing the Chart of Accounts and reconciliation of bank accounts with SWNI accounting software, and reviewing financial management policies and procedures, to ensure that SWNI is meeting its financial reporting and management obligations.
4. Review and approve insurance coverage annually.
5. Maintain oversight of the organization and our employees with care, loyalty, and integrity.
6. The Board is solely responsible for contractual commitments for bank loans, items or services, corporate credit or debit cards, or for real estate lease or purchase.

Financial Transactions

1. All SWNI committees and groups that request SWNI fiscal agent services shall obtain approval from the SWNI Board prior to applying for grants.
2. There shall be no advances of funds to employees, officers, or directors.

3. Direct and necessary approved expenses shall be reimbursed upon presentation of original receipts, including travel for meetings and other activities related to carrying out SWNI responsibilities.
4. The Executive Director and SWNI staff shall create accounts with regular vendors with intent to avoid reimbursable transactions. The Executive Director and staff will define the list of vendors and provide to the Board for annual review.
5. Travel shall be made in a cost-effective manner, consistent with the U.S. General Services Administration's per diem rates and guidelines (<http://www.gsa.gov/portal/category/21287>).
6. Expenses in excess of \$100, including those to be charged to SWNI credit cards, must be authorized in writing in advance by the Executive Director or other appropriate authorized authority via the fiscal tracking sheet.
7. In no case shall SWNI borrow funds from any employee, officer, or director of the organization other than reimbursable pre-approved expenses.
8. SWNI shall strive to use local vendors as much as practicable.

Conflict of Interest

SWNI directors, officers, and committee chairs shall comply with the Conflict of Interest provisions of Article X of SWNI Bylaws and will sign a conflict of interest form on an annual basis. If a person does not sign a conflict of interest form within 30 days of appointment to the Board, that person cannot serve on the SWNI Board. SWNI shall maintain a file of signed forms.

Gift Acceptance

Exceptional donation opportunities such as stock or other negotiable instruments may be presented to the Executive Director and/or Financial Committee for review by the Board of Directors for further, timely study and consideration as they arise.

SWNI may accept contributions of goods or services other than cash that are related to the programs and operations of SWNI. Contributions of non-cash items valued in excess of \$500 must be reviewed and approved by the Board of Directors before acceptance.

Asset Protection

In order to assure that the assets of SWNI are adequately protected, the Executive Director shall:

1. Obtain insurance against theft and casualty losses to the organization and against liability losses to Board members, staff, or the organization itself to levels that adequately protect SWNI assets.
2. Plan and carry out suitable protection and maintenance of property, building, and equipment.
3. Avoid actions that would expose SWNI, Board members, Officers or staff to claims of liability, and obtain directors and officers insurance.
4. Protect intellectual property, information, and files from unauthorized access, tempering, loss, or significant damage.
5. Receive, process, and disburse funds under controls that are sufficient to maintain basic segregation of duties to protect bank accounts, income receipts, and payments.
6. Follow SWNI Document Management Policy and Procedures, Fiscal Agent Policy and Procedures, and Timesheet Procedures.

Business Banking

The SWNI Board shall research a Business Banking Package that includes electronic bill payment services, electronic fund transfers, and corporate debit and credit cards. When SWNI obtains a business banking package that includes electronic bill payment services, electronic fund transfers, and corporate debit and credit cards, the Financial Committee shall develop procedures for use of these features.

APPENDIX A

SWNI Financial Management Procedures

The SWNI Board of Directors is responsible for the financial management of all activities. The Board Treasurer shall oversee SWNI's bank and other accounts, and oversee all organizational financial records. The Board President may perform these functions in the temporary absence of the Treasurer. The Executive Director shall support the Board in carrying out its financial duties, and shall supervise all staff that handles financial records.

Bank Account Requirements and Procedures (Paper Checks. Procedures for electronic banking, including electronic bill payments and electronic funds transfers, will be developed when these services become available)

1. SWNI shall have a different color check stock for each checking account.
2. All accounts shall utilize duplicate checks and duplicate deposit slips labeled with the appropriate account name and number.
3. Checks must have two printed signature lines, and bear a printed notation "Two Signatures Required on all Checks."
4. Two staff and two officers shall be authorized signers on SWNI bank accounts. Staff that prepare checks for payment (e.g. the Operations Manager) and officers that reconcile the bank accounts (e.g. the Treasurer) shall not be authorized signers on SWNI bank accounts.
5. SWNI shall obtain and maintain deposit/endorsement stamps for each bank account maintained by SWNI. The deposit stamp shall provide the form of restrictive endorsement required by SWNI's bank for the deposit of funds into SWNI's accounts, such as, "For deposit only to the account of Southwest Neighborhoods, Inc. Account No. xxxxx."
6. The SWNI Treasurer shall develop procedures to reconcile bank accounts with SWNI accounting software on a monthly basis and provide the Finance Committee with printouts of the checkbook registers as well as bank statements. The Treasurer and Finance Committee shall reconcile all accounts with the checkbook register and report results to the Board on a monthly basis.
7. Bank statements and images of significant checks (front and back) shall be downloaded on a monthly basis and stored electronically.

Bank Deposit Procedure

1. It is desirable—but not always achievable—to have all incoming checks and cash deposited in SWNI's bank account the same business day that the funds are

received, or by night deposit that same day. If there is less than \$100 in cash that needs to be deposited, it should be stored in a secure location (such as the locked file cabinet) until the next business day.

2. SWNI staff shall prepare a detailed deposit slip, in duplicate. Each check to be deposited shall be separately listed on the deposit slip, with the check transit number, amount, and name of payer. All cash received shall be listed separately on the deposit slip.
3. SWNI staff shall photocopy the front of each check received prior to deposit. More than one check may be copied on one sheet of paper. Check copies shall be attached to the duplicate deposit slip. Cash receipts shall be attached to the duplicate deposit slip. After depositing the cash and checks in the bank, the bank receipt for the total deposit shall be attached to the duplicate deposit slip.
4. Duplicate deposit slips, together with the bank receipt, copies of checks and copies of cash receipts, shall be filed and available for review by the Treasurer on a regular basis (i.e. weekly). Once reviewed, documents will be stored per the documentation management policy.
5. If, in preparation of a deposit slip or cash receipt, a mistake is made, SWNI staff shall mark it "VOID" and the original and all copies shall be maintained in the deposit or cash receipt book. The person voiding the deposit slip or receipt shall initial and date it.

Check Preparation and Writing Procedures

1. SWNI shall pay all of its obligations by check to the maximum extent feasible. There will be no petty cash for payment or reimbursement of expenses; the sole purpose of the petty cash box is to prepare change for people making payment by cash.
2. All SWNI disbursements, regardless of account or dollar amount, shall require preparation of a fiscal tracking sheet by SWNI staff.
3. The fiscal tracking sheet (see Appendix B) shall contain the name and address of the check payee, the date the check is requested, amount of the check, and the purpose of the check, and the appropriate account information that the expense is to be charged to. The fiscal tracking sheet shall also include a certification that the expense is consistent with the approved budget.
4. An original invoice, bill, or receipt from the vendor or person requesting reimbursement shall be attached to each tracking sheet for each disbursement. There are no exceptions to this requirement.

5. SWNI staff shall transmit the completed tracking sheet and all supporting documents to the Executive Director, who shall notify authorized check signers that checks need to be signed. Each authorized signer shall independently review the tracking sheet, supporting documentation, **and if a paper check**, and if in order, affixes the required signature to the check. The signed check shall be returned to the Executive Director. The completed tracking sheet and supporting documentation shall be filed for use in reconciling the accounts and for review by the Treasurer on a regular basis.
6. A signature log of authorized signatures shall be maintained at the SWNI office in accordance with the Document Management Policy (recommend 7 years) and updated as needed, at least annually
7. Check stock will be stored in a secure place with restricted access at the SWNI office. Each check shall be prepared from the tracking sheet and shall not be signed unless all supporting data is included with the tracking sheet.
8. Checks shall be written in numeric order. In the event a check is written incorrectly or spoiled in writing, it shall remain in the check book, be marked "VOID" on the payee line, and the signature lines torn off. The person voiding the check shall initial and date the check.
9. All disbursements shall be recorded in the respective SWNI check register, checking account balances shall be recorded in the check register, and a correct running balance be kept in the check register as well in a computerized accounting system such as QuickBooks.
10. Once reviewed, and the monthly checking account statement reconciled, completed tracking sheets and supporting documentation shall be filed and retained in accordance with the Document Management Policy.

Incoming Cash Handling Procedure

1. Receiving cash at the SWNI office or at a SWNI sponsored event is not favored and should be discouraged. The preferred form of payment to SWNI is a check payable to SWNI with the appropriate account noted in the memo line.
2. If cash is received at the SWNI office, the cash must be counted twice by the receiving staff person. For cash received at the SWNI office and as practicable, a receipt shall be issued by the receiving staff person to the person delivering the cash. If cash is received at a SWNI function such as the cleanup and a cash receipt for each transaction is not practicable, the cash shall be counted by two volunteers and transmitted to SWNI staff with the tracking sheet signed by the volunteers that counted the cash.

3. Receipts shall be issued from the SWNI receipt book. The receipt will include the date and time the cash was received, the total amount of the cash received, the name of the person delivering the cash, the name of the SWNI staff person accepting the cash, and, if the cash is for the use or benefit of a specific neighborhood association or restricted funds account, the name of the group or project. If the cash is a contribution, the receipt shall clearly indicate same.
4. The SWNI receipt book shall be of a type that produces multiple duplicate copies with one pen impression, and each receipt shall be numbered. There shall be at least one original and two copies created.
5. The original receipt shall be given to the person delivering the cash to SWNI.
6. One duplicate shall be attached to the copy of the deposit slip used to deposit the cash to SWNI's bank account. Another duplicate shall be maintained in the SWNI receipt book.
7. It is desirable—but not always achievable—to have all incoming checks and cash deposited in SWNI's bank account the same business day that the funds are received, or by night deposit that same day. If there is less than \$100 in cash that needs to be deposited, it should be stored in a secure location (such as the locked file cabinet) until the next business day.
8. If, in preparation of a receipt, a mistake is made, the receipt shall be marked "VOID" and the original receipt and all copies thereof shall be maintained in the receipt book. The person voiding the receipt should initial and date the voided receipt.

Check Receipt Procedures

1. Each check received by SWNI by mail or otherwise shall immediately be stamped on the reverse side with the appropriate endorsement for the SWNI account to which it is to be deposited. After endorsement, the front of each check shall be photocopied. More than one check may be copied on one piece of paper.
2. Each check shall be entered upon a SWNI deposit slip. One or more checks may be entered upon a SWNI deposit slip. The original check and the copy shall remain with the deposit slip in the deposit book until deposited into the appropriate SWNI bank account.
3. All contributions and donations must be properly acknowledged in writing in a timely manner. If an organization for which SWNI is a fiscal agent accepts contributions, SWNI shall properly acknowledge the contribution in writing in a timely manner.

Office Change Box Procedures

1. SWNI shall have an office "change cash" fund in the amount of \$25.00.
2. SWNI's office change box shall be stored in a safe and secure place such as a locking metal box contained inside a locking closet or cabinet. Both the box and cabinet shall remain locked at all times when not being used.
3. The cash in the office change box may be utilized at the sole discretion of the Executive Director to make change for cash received by SWNI in circumstances where a person cannot make payment to SWNI by check.
4. Without exception, SWNI cash handling policies must be followed.

Expense Reimbursement Procedures

SWNI employees, officers, directors, or volunteers occasionally acquire goods or services for SWNI which are paid for by the individual involved. SWNI will reimburse individual for payments for such goods or services provided all of the following conditions are met:

1. Expenses in excess of \$100 must be authorized in writing in advance by the Executive Director or other appropriate authorized authority.
2. Direct and necessary approved expenses shall be reimbursed upon presentation of original receipts from the vendor of the goods or services to SWNI for reimbursement.

All reimbursements will be completed in a timely manner of receiving complete documentation.

Requests for reimbursement of funds from sponsored or restricted accounts must comply with the SWNI fiscal agent and sponsorship policy and procedures (see SWNI fiscal agent and sponsorship policy).

Bibliography of primary resources used in drafting this document:
www.nonprofitsassistancefund.org, financial policy guidance

Basic Guide to U.S. Non-Profit Financial Management)
http://www.managementhelp.org/finance/np_fnce/np_fnce.htm

APPENDIX B
Southwest Neighborhoods Inc. Fiscal Tracking Sheet
(See Reverse Side for Instructions)

1. Request Date: _____

2. Requestor Information

Requestors Name: _____

Organization / Title: _____

3. Check Request Information

Check Amount: _____

Payable to: _____

Address: _____

Mail: Yes / No (circle one)

Request from Line Item Account: _____
(i.e., NA, trails, budget item etc.) _____

4. Deposit/Transfer Request

Number of Checks ____ Total Checks: \$ _____

Cash: \$ _____

Total Deposit: \$ _____

Deposit to Line Item Account: _____
(i.e., NA, Trails, etc.)

5. Authorized Signature: _____

Note: signature certifies that the request is consistent with the approved SWNI budget or pre-approved expense.

Request Received By: _____

6. Action Taken:

Paid: Check # _____ From Account; _____ Date: _____

Deposit: Date _____

Transaction copies to: _____ mail / email / handed direct

Attachments quantity: _____

APPENDIX B

Southwest Neighborhoods Inc. Fiscal Tracking Sheet

Instructions:

1. **Request Date:** Date you are making the financial request.
2. **Requestor Information:** Name of the person bringing in the financial request to the SWNI Office. What neighborhood or organization you are with and if you are a member, hold an officer position such as treasurer or if you are a project manager.
3. **Check Request Information:** Fill out this section if you are requesting a check be issued. What is the amount of the check to be issued? To whom do you want the check made payable? If you want the check to be mailed, circle yes and give the address the check should be mailed to along with the attached invoice. Be sure to note what account you want the funds to be drawn from (example: Maplewood 2011 Small Grant Account, or Maplewood Neighborhood Association general funds, or April Hill Park funds).
4. **Deposit/Transfer Request:** Fill this section out if you want to deposit funds into an account. Write the number of checks you are bringing in for deposit and the total amount of checks to be deposited. Write the amount of cash to be deposited. Write the total amount of the funds you have brought in for deposit. Note what account you want the funds to be deposited into (example: Multnomah NA Spring Garden Park funds, or Multnomah NA Outdoor Movie account, or Multnomah NA Account).
5. **Authorized Signature:** This is the person that has authorization (a neighborhood association chair, project manager, executive director) to expend funds per a pre-approved budget or approved expenditure authorized by the organization or neighborhood association at a public meeting.
Request Received By: This is the staff person that receives the Fiscal Tracking Sheet when it is brought into the SWNI office. The staff person should make sure the form has been completed with an authorized signature and any original receipts or invoices are attached.
6. **Action Taken:** This portion is to be completed by SWNI staff when the authorized action has been taken i.e., a check written or a deposit made. A copy of the check written and/or deposit slip will be attached to the Fiscal Tracking sheet and a copy mailed or electronically sent to the authorized individual.

SWNI Document Management Policy

Subject: SWNI Document Management Policy	Effective Date: March 1, 2011
	Supersedes:
Principal Authors: Marianne Fitzgerald, Jim McLaughlin, Tom Schaper, Brian Russell, Don Baack, Lee Buehler, Sylvia Bogert	
Approved by Board: March 1, 2011	Pages: 5

Purpose

In accordance with the Sarbanes-Oxley Act, which makes it a crime to alter, cover up, falsify, or destroy any document with the intent of impeding or obstructing any official proceeding, this policy provides for the systematic review, retention, and destruction of documents received or created by SWNI in connection with the transaction of the organization's business. This policy covers all records and documents, regardless of physical form; contains guidelines for how long certain documents should be kept, and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records, and to facilitate SWNI operations by promoting efficiency and freeing up valuable storage space. Documents that are not listed below, but are substantially similar to those listed in the schedule, will be retained for the appropriate length of time.

Corporate Records	Retention Period	Location
Articles of Incorporation to apply for corporate status	Permanently	
IRS Form 1023 to file for tax-exempt or charitable status	Permanently	
Letter of Determination from the IRS granting tax-exempt or charitable status	Permanently	
Bylaws	Permanently	
Board Policies	Permanently	
Resolutions	Permanently	
Board meeting agendas and minutes	Permanently	
Board Executive Committee meeting agendas and minutes	Permanently	
Tax or employee identification number designation	Permanently	
Annual corporate filings (federal, state, local)	Permanently	
Financial Records		
Accounts Payable ledgers and schedules	10 years	
Accounts Receivable ledgers and schedules	10 years	
Annual Budget documentation (submitted to the Board each May for approval)	10 years	
Audit Reports of accountants	Permanently	
Bank Statements	10 years	
Capital stock and bond records	Permanently	
Cash Books	10 years	
Chart of Accounts	Permanent	

Check registers/books	7 years	
Checks (canceled, with exception below)	10 years	electronic
Checks (canceled, for important payments such as taxes, purchase of property, special contracts, etc. Checks should be filed with the papers pertaining to the underlying transaction.)	Permanently	
Contracts and leases (expired)	10 years	
Contracts and leases still in effect	Permanently	
Correspondence, general	4 years	
Correspondence, legal and important matters	Permanently	
Credit card receipts	3 years	
Depreciation schedules	10 years	
Duplicate Deposit Slips	10 years	
Employee personnel records (after termination)	7 years	
Employment applications	3 years	
Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc. for travel and other expenses)	10 years	
Financial Statements (end of year)	Permanently	See 990's
Fiscal Policies and Procedures	Permanently	
Fiscal Tracking Sheets	10 years	
General Ledgers and end-of-year statements	Permanently	
Grant required performance reports (i.e. ONI quarterly reports)	10 years, or as required in grant, whichever is longer	
Invoices	7 years	
Investment records (deposits, earnings, withdrawals)	7 years	
Property/Asset inventories	7 years	
Petty cash receipts/documents	3 years	
Tax Records		
Annual tax filings (Form 990, 990-T, 990 Schedule A, state CT-12)	Permanently	
Payroll registers	Permanently	
Fees paid to professionals (IRS Form 1099)	7 years	
Payroll Tax Withholdings	7 years	
Earnings records	7 years	
Payroll tax returns	7 years	
W-2 statements	7 years	
Personnel Records		
Employee offer letters	Permanently	
Confirmation of employment letters	Permanently	
Benefits descriptions per employee	Permanently	
Pension records	Permanently	
Employee applications and resumes	7 years after termination	

Promotions, demotions, letters of reprimand, termination	7 years after termination	
Job descriptions, performance goals	7 years after termination	
Workers Compensation records	5 years	
Salary ranges per job description	5 years	
I-9 forms	5 years after termination	
Time cards or time sheets	3 years, and 3 years after termination	
Insurance Records		
Property Insurance Policy	Permanently	
Directors and Officers Insurance policy	Permanently	
Workers Compensation Insurance policy	Permanently	
General Liability Insurance Policy	Permanently	
Insurance claims applications	Permanently	
Insurance disbursements/denials	Permanently	
Contracts		
Insurance contracts	Permanently	
Employee contracts	Permanently	
City contracts (ONI, BES)	Permanently	
Construction contracts	Permanently	
Legal correspondence	Permanently	
Loan/mortgage contracts	Permanently	
Leases/deeds	Permanently	
Vendor contracts	7 years	
Warranties	7 years	
Donation/funder Records		
Grant Dispersal Contract	Permanent	
Donor lists	7 years	
Grant applications	7 years	
Donor acknowledgements	7 years	
Management Plans and Procedures		
Strategic Plans	7 years	
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years	
Vendor contracts	7 years	
Disaster Recovery Plan	7 years	
Press Releases/Public Filings	Permanent	

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents, although they may be retained in electronic form. Therefore, any electronic files that fall into one of the document

types on the above schedule will be maintained for the appropriate amount of time. If user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods will be tested on a regular basis.

Document Protection

Documents (hardcopy, electronic or other media) will be stored in a protected environment for the duration of the Document Retention Schedule. Computer backup media will be included.

Emergency Planning

SWNI records will be stored in a safe, secure, and accessible manner. Documents and financial files that are essential to keeping SWNI operating in an emergency will be duplicated or backed up at least every week and maintained off-site.

Document Destruction

The Executive Director is responsible for the ongoing process of identifying its records which have met the required retention period and overseeing their destruction. Financial and personnel-related documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Electronic copies shall be destroyed by shredding, fire, burning or other proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Document destruction will be suspended immediately, upon any indication of an official investigation or when a lawsuit is filed or appears imminent. Destruction will be reinstated upon conclusion of the investigation.

Provision of Documentation for Investigations or Litigation

Documents requested and subpoenaed by legally authorized personnel will be provided within 5 business days. The Board Chair and Executive Director will authorize provision. No documents will be concealed, altered, or destroyed with the intent to obstruct the investigation or litigation.

Compliance

Failure on the part of any employee to follow this policy can result in possible civil and criminal sanctions against SWNI and its employees and possible disciplinary action against responsible individuals. The Executive Director will periodically review these procedures with legal counsel or the organization's accountant to ensure that they are in compliance with new or revised regulations.

References Used in Developing this Policy:

- CompassPoint (coalition copy)
- Authenticityconsulting.com, sample policy 2008, adapted from "Field Guide to Developing, Operating and Restoring Your Nonprofit Board
- Vlaa.org, sample policy for Kappa Omicron Nu, adapted from Volunteer Lawyers & Accountants for the Arts (VLAA)

**SWNI ANNUAL CONFLICTS OF INTEREST
QUESTIONNAIRE**

Conflicts of Interest and Non Inurement Policy and Acknowledgment Statement

Each SWNI Officer, Director, Committee Chair and Employee should complete and sign a new copy of this Form annually and submit the completed Form to the Executive Director.

Disclosure: Please report below any conflicts of interest, or potential conflicts of interest between SWNI and you, a family member, or a business or corporation with which you are connected within the meaning of the SWNI Conflicts of Interest Bylaw.

List of Conflicts or Potential Conflicts: Please list and explain any actual or potential conflicts below:

Acknowledgment

I have received, read, understand and will comply with the SWNI Conflicts of Interest and Non Inurement Bylaw, Article X. I affirm that, other than the interests reported above, I am aware of no conflicts of interest that I have or may have within the meaning of the SWNI Conflicts of Interest and Non Inurement Bylaw. If any additional or new actual or potential conflicts arise during the year, I will file an amended form and disclose same in accordance with SWNI's Conflicts Bylaw.

Signature

Title

Print Name

Date

**SWNI ANNUAL WHISTLEBLOWER AND RETALIATION
ACKNOWLEDGMENT**

Each SWNI Officer, Director, Committee Chair and Employee shall, within thirty (30) days of becoming an Officer, Director, Committee Chair, or Employee, complete and sign this form after reading Article XIII of the SWNI Bylaws, and also complete and sign a new copy of this Form annually. Completed Forms are to be submitted to the Executive Director.

I acknowledge that I have read Article XIII of the SWNI Bylaws dealing with Whistleblowers, understand same, and will abide by the provisions thereof.

Signature

Title

Print Name

Date

**REVISED BYLAWS
SOUTHWEST NEIGHBORHOODS, INC.
(Approved May 25, 2011)**

ARTICLE I NAME

- Section 1** The name shall be SOUTHWEST NEIGHBORHOODS, INC. (SWNI). This nonprofit public benefit corporation is organized under Articles of Incorporation adopted by the residents of Southwest Portland.

ARTICLE II PURPOSE

- Section 1** To encourage, support and coordinate citizen participation in matters affecting the livability of Southwest Portland by providing educational resources and maintaining communication between citizens, neighborhood associations, public agencies and private organizations.
- Section 2** To encourage and support activity of neighborhood associations in Southwest Portland.
- Section 3** To provide assistance for activities and projects of neighborhood associations in Southwest Portland upon request.
- Section 4** To represent the membership of SWNI in matters affecting the livability of Southwest Portland.
- Section 5** To provide personnel and resources necessary to accomplish the above purposes.

ARTICLE III MEMBERSHIP

- Section 1** Neighborhood associations formally recognized by the Office of Neighborhood Involvement shall be eligible for membership.

A SWNI member neighborhood association shall hold membership in no other area coalition of neighborhoods.

Applications shall be submitted to and approved by a 2/3 vote of the SWNI Board of Directors present. Such neighborhood associations shall be considered active as long as they continue to provide at least one representative on a regular basis to Board meetings, but in no case will an association be dropped from SWNI without a two-thirds (2/3) vote of the Board.

- Section 2** SWNI does not discriminate against individuals or groups on the basis of race, religion, color, sex, sexual orientation, gender identity, age,

disability, legal citizenship, national origin, income, or political affiliation in any of its policies, recommendations, or actions.

Section 3 SWNI shall not charge dues or membership fees, but may accept voluntary contributions and engage in fundraising.

ARTICLE IV BOARD OF DIRECTORS

Section 1 Corporate Powers

- a. The corporate powers of SWNI shall be exercised by or under the authority of the Board of Directors, and the affairs of the corporation shall be managed under the direction of the Board of Directors. Any right or power of SWNI not specifically delegated to an officer or committee by these bylaws, the Articles of Incorporation, or law is retained by the Board of Directors.
- b. Contracts, grants, obligations, expenditures, solicitations of funds, standing rules, and policies shall be subject to approval of the Board of Directors. The Board shall have authority to buy, sell or encumber real and personal property over and above the approved budget.
- c. The Board shall have the power to create and eliminate paid staff positions by 2/3 vote. Employment or termination shall be approved by 2/3 vote of the board.
- d. The Board shall monitor the membership and progress of all committees.

Section 2 The Board of Directors shall consist of:

- a. One authorized representative delegate or alternate from each ONI recognized neighborhood association within the boundaries of SWNI;
- b. The chairs of Standing Committees;
- c. The elected officers;
- d. One authorized representative delegate from each Business Association organized for the purposes of considering and acting upon matters affecting the business community of Southwest Portland. Business association positions on the SWNI Board of Directors shall not exceed ¼ of the total representative delegates of the neighborhood associations. Applications shall be submitted to and approved by a 2/3 vote of the SWNI Board of Directors present. These directorships shall be reviewed annually by the Executive Committee with a recommendation presented in March to the SWNI Board of Directors.

- Section 3** The term of officers shall be for one year beginning June 1.
- Section 4** Directors shall serve at the pleasure of their respective constituents; except three consecutive unexcused absences shall constitute resignation. The secretary shall notify the neighborhood association president and the delegate in writing after two consecutive unexcused absences.
- Section 5** Board of Director Meetings.
- a. The Board of Directors shall meet monthly at a location within the geographic boundaries of SWNI at a time and place to be determined by the Board. The Board shall meet on the fourth Wednesday of the month, unless otherwise ordered by the Board.
 - b. Special meetings may be called by the president or by petition of nine members of the Board. Only those matters set forth in the notice may be considered at a special meeting.
 - c. Meetings of the Board are subject to the open meeting provisions of the ONI Standards. Board decisions shall be made by the vote of a simple majority of those members voting, except when a 2/3 majority is provided for herein. Abstentions are not counted in calculating any majority. Each Board member is entitled to one vote and nine Board Members shall constitute a quorum. Neither proxies nor absentee voting shall be permitted.
 - d. Emergency meetings may be held with 24-hours' notice to the general public and direct notice as timely as practicable to members of the Board and to individuals and news media that have requested notice. The emergency must be described in the minutes and state why the meeting could not be delayed.
- Section 6** A director who is present at a properly called meeting shall be presumed to have assented to any action taken therein unless that director's dissent or abstention shall be entered on the minutes, or such director shall forward that director's dissent or abstention to the recording secretary immediately after such meeting. Such right of dissent shall apply to a director who voted in favor of the action taken.

ARTICLE V OFFICERS OF THE BOARD

- Section 1** The officers of SWNI shall be a President, a First Vice-President, a Second Vice-President, a Recording Secretary, and a Treasurer. These officers shall be residents of, real property owners of, or representatives of a business located in, the coalition boundaries of SWNI. These officers shall perform the duties prescribed by these bylaws and by the parliamentary authority adopted by SWNI.

- Section 2** At the regular board meeting in February a Nominating Committee of three (3) members shall be elected by the SWNI Board. It shall be the duty of the committee to nominate candidates for the offices to be filled at the May SWNI Board meeting. The nominating committee shall report a list of candidates for office at the regular board meeting in April. Before the election at the regular May board meeting additional nominations from Board members shall be permitted. Newly elected officers shall serve for a term of one year beginning June 1.
- Section 3** The election shall take place under unfinished business, unless otherwise ordered by two-thirds vote (2/3) of the Board of Directors.
- Section 4** The officers shall be elected by ballot to serve for one year, or until their successors are elected. If only one person is nominated for office he or she may be elected by acclamation.
- Section 5** In the event that no candidate receives a majority, additional ballots shall be taken as needed. Any candidate who receives fewer than 10% of the total votes cast and the candidate who receives the fewest votes shall be eliminated for successive ballots until one candidate receives a majority.
- Section 6** In the event of a vacancy in an office, the executive committee shall forthwith fill such a vacancy with the advice and consent of the Board.

ARTICLE VI DUTIES OF OFFICERS

- Section 1** The President shall have the following responsibilities:
- a. Preside at all meetings of the general membership, the Board and the Executive Committee.
 - b. Be the chief executive officer of SWNI and be responsible to the Board for the daily affairs of the organization.
 - c. Have, with the advice and consent of two thirds (2/3) of the Board, the authority to accept resignations of staff members or to terminate staff members for cause as set forth in the Personnel Policies adopted by the Board.
 - d. Sign any contract or other instrument, which the Board has authorized to be executed.
 - e. Appoint committee chairs with advice and consent of the Executive Committee and subject to Board approval.
 - f. Create, with the advice and consent of the Board, special committees to assist in the performance of necessary tasks and projects.

- g. Supervise in conjunction with the SWNI Executive Committee, SWNI Personnel Committee, and SWNI Board, the duties of the executive director.
- h. To call an emergency meeting of the Board or Executive Committee when, in consultation with staff, the President determines that such a meeting is necessary.
- i. Perform such other duties as prescribed by the Board and by the parliamentary authority adopted by SWNI.

Section 2 The first Vice President shall have the following responsibilities:

- a. In the absence or incapacity of the President, exercise the powers and duties of that office.
- b. Serve as Planning and Evaluation coordinator, including responsibility for the SWNI Action Plan for the Office of Neighborhood Involvement.
- c. Organize the orientation and training programs, the Board retreats and other educational activities.
- d. Perform such other duties as prescribed by the Board and by the parliamentary authority adopted by SWNI.

Section 3 The Second Vice President shall have the following responsibilities:

- a. In the absence or incapacity of the President and the First Vice President, exercise the powers and duties of that office.
- b. Serve as events coordinator for events such as the Volunteer Recognition event and other functions.
- c. Perform such other duties as prescribed by the Board and by the Parliamentary authority adopted by SWNI.

Section 4 The Recording Secretary shall have the following responsibilities:

- a. Keep an accurate record of the meetings of the Board and of the Executive Committee. These minutes shall include the following:
 - 1. Names of members present;
 - 2. Motions, proposals and resolutions offered and their disposition;
 - 3. Results of all votes;

4. The substance of any topic discussed;

All records of SWNI as defined by the ONI Standards shall be available for public inspection and copying during normal business hours. Minutes of all SWNI meetings shall be available within 10 working days.

- b. Inform the respective neighborhood association and delegate when its representative delegate has had two unexcused absences.
- c. Perform such other duties as prescribed by the Board and by the parliamentary authority adopted by SWNI.

Section 5 The treasurer shall have the following responsibilities:

- a. Prepare the annual budget for adoption by the Board in compliance with the Office of Neighborhood Involvement's contract or grant.
- b. Keep accounts of financial transactions of SWNI to be reported monthly to the Board.
- c. Prepare the payroll for the staff as directed by the Board.
- d. Serve as chair of the finance committee.
- e. Perform such other duties as prescribed by the Board and by the parliamentary authority adopted by SWNI.

ARTICLE VII EXECUTIVE COMMITTEE

Section 1 There shall be an Executive Committee of the Board, which shall consist of the five officers.

Section 2 The Executive Committee shall schedule regular meetings each month and at other times the President may designate or by majority of the Executive Committee members. Decisions shall be by majority vote. All meetings of the Executive Committee shall be held within the geographic boundaries of SWNI. Meetings are subject to the ONI Standards. At least six days written notice shall be provided for any meeting. Neither proxies nor absentee voting shall be permitted. A quorum shall consist of three members.

Section 3 The Executive Committee shall:

- a. Fill vacancies occurring within the committee (three consecutive unexcused absences) with the advice and consent of the Board.

- b. Take minutes at each meeting and all actions taken under consideration shall be reported to the Board.
- c. Review business association memberships and report to the Board in March of each year.
- d. Set the agenda for the meetings of the SWNI Board.
- e. Monitor progress and membership of committees.
- f. Maintain legal requirements to assure nonprofit status.
- g. Assist the President with general supervision and administration of the business of SWNI.
- h. Provide advice and consent to the president in selecting committee chairs.
- i. Hold emergency meetings on the call of the President and with 24-hours' notice to the general public and direct notice as timely as practicable to members of the Board and to individuals and news media that have requested notice. The emergency must be described in the minutes and state why the meeting could not be delayed. In emergency session, the Executive Committee shall exercise all corporate powers and authority to manage the affairs of SWNI in addressing the emergency matters for which the meeting was called.

ARTICLE VIII COMMITTEES

- Section 1** The board may establish standing and special committees, as it deems necessary. The board shall establish Standing Rules that set forth the responsibilities and authorities of the committees. The committees shall be responsible for implementing their adopted action plan.
- Section 2** All committee recommendations and decision must be presented in a timely manner and ratified by a majority of the Board. Each committee is permitted to take autonomous action if it acts in conformity with criteria previously approved by the Board.
- Section 3** All committees shall be subject to the provisions of these bylaws.
- Section 4** Any person may serve on a SWNI standing committee. However, only one authorized representative from each ONI recognized Neighborhood and Business Association within the boundaries of SWNI is eligible to have his/her vote recorded. The SWNI Board may approve additional committee voting members by request from the committee.

- Section 5** The president shall appoint, with the advice and consent of the executive committee and Board approval, a chair for each committee.
- Section 6** Each Standing Committee shall meet at least quarterly and at the call of its chair or of the President. Meetings shall be open to the public and are subject to the ONI Standards.

ARTICLE IX ORGANIZATIONAL COMMITTEES

- Section 1** The Organizational Committees shall be:
- a. Finance Committee: The Finance Committee shall be chaired by the Treasurer of the Board. The Finance Committee shall maintain the financial accountability of SWNI, prepare the SWNI budget for Board review and approval in compliance with the Office of Neighborhood Involvement's contract or grant, perform financial audits, make reports and prepare an annual financial statement, and establish standards under which SWNI may act as a fiscal agent.
 - b. Personnel Committee: The Personnel Committee shall be chaired by a member of the Board. The Personnel Committee shall formulate and review personnel policies, job descriptions, and hiring policies for Board approval. This committee shall review the SWNI Executive Director's performance and accountability annually. They shall also establish a hiring committee when needed (subject to approval from the board); review job applications; and make recommendations to the Board.
 - c. Communications Committee: The Communications Committee shall be chaired by a member of the Board. The Communications Committee shall facilitate better communications through existing SWNI resources and respond to the communication needs of neighborhoods.
- Section 2** Each Organizational Committee shall meet at the call of its chair or of the president. Meetings shall be open to the public and are subject to the ONI Standards, except that the Personnel Committee may meet in executive session only when necessary to preserve confidentiality of employee records. A quorum for organizational committees shall consist of the chair and two additional members.

ARTICLE X
CONFLICTS OF INTEREST; NON INUREMENT

Section 1. Conflicts of Interest

(a) For purposes of this Article, the term "interest" shall include personal interest, interest as director, officer, member, stockholder, shareholder, partner, manager, trustee or beneficiary of any concern and having an immediate family member, such as a spouse, domestic partner, parent, child, or sibling who holds such an interest in any concern. The term "concern" shall mean any corporation, association, trust, partnership, limited liability entity, firm, person or other entity other than SWNI.

(b) No Director, Officer, Standing or Organizational Committee Chair, or Employee of SWNI shall be disqualified from holding any office, position, or employment in or with SWNI by reason of any interest in any concern.

(c) A Director, Officer, Standing or Organizational Committee Chair, or Employee of SWNI shall not be disqualified from dealing, either as vendor, purchaser or otherwise, or contracting or entering into any other transaction with SWNI. No transaction of SWNI shall be voidable by reason of the fact that any Director, Officer, Standing or Organizational Committee Chair, or Employee of SWNI has an interest in the concern with which such transaction is entered into, provided:

1. The interest of such Director, Officer, Standing or Organizational Committee Chair, or Employee is fully disclosed to the SWNI Board, in writing, prior to any decision by SWNI to enter into a transaction.
2. Such transaction is duly approved by a majority of the board of directors not so interested or connected as being in the best interests of SWNI.
3. Payments to an interested Director, Officer, Standing or Organizational Committee Chair, or Employee are reasonable and do not exceed fair market value.
4. No interested Director, Officer, Standing or Organizational Committee Chair, or Employee may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting at which such transaction may be authorized.

(d) The minutes of meetings at which such votes are taken shall record such disclosure, abstention, and detailed rationale for approval.

(e.) All provisions of Section 1 of Article X apply to votes taken within any Standing Committee or Organizational Committee.

Section 2. Non Inurement

(a). No SWNI funds shall be expended for the maintenance of any tangible or intangible property owned, titled, registered to or held in the name of any entity other than SWNI, including but not limited to any Director, Officer, Standing or Organizational Committee Chair, or Employee. This does not apply to expense reimbursements made pursuant to SWNI's expense reimbursement policy.

(b). All property, tangible or intangible, including but not limited to supplies, tools, computer software, books, and other physical things of any sort or nature purchased with SWNI funds shall inure solely to the benefit of, and actual or constructive possession of SWNI, and not inure to the benefit of, or, other than temporarily, remain in the actual or constructive possession of any Director, Officer, Standing or Organizational Committee Chair, or Employee.

Section 3. Acknowledgment of Conflict of Interest and Non Inurement Policy

(a). Each Director, Officer, Standing or Organizational Committee Chair, or Employee of SWNI shall:

1. Within thirty (30) days of becoming a Director, Officer, Standing or Organizational Committee Chair, or Employee of SWNI, sign and execute a copy of SWNI's Acknowledgment Of Conflicts of Interest and Non Inurement Form and file same with SWNI's Executive Director, who shall maintain same in SWNI's records in perpetuity.

2. Annually, between June 1 and June 30 of each year, each Director, Officer, Standing or Organizational Committee Chair, or Employee, sign and execute an additional copy of SWNI's Acknowledgment Of Conflicts of Interest and Non Inurement Form and file same with SWNI's Executive Director, who shall maintain same in SWNI's records. Failure to sign and file the Acknowledgment Of Conflicts of Interest and Non Inurement Form as set forth in subsection (1.) above shall operate as a resignation by the Director, Officer, Standing or Organizational Committee Chair, or Employee of that position with SWNI.

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ARTICLE XI GRIEVANCES AGAINST SWNI

- Section 1** Dialogue and mediation: Individuals and groups are encouraged to reconcile differences, whether inside or outside the scope of these grievance procedures, through one-on-one dialogue or mediation.
- Section 2** Eligibility to Grieve: Any person or group may initiate a grievance against SWNI by submitting a grievance in writing to the Board. Grievances are limited to complaints that the grievant has been harmed by a violation of the ONI Standards or these bylaws that has directly affected the outcome of a decision of SWNI. Grievances must be submitted within 45 business days of the alleged violation.
- Section 3** If the next regularly scheduled Board meeting occurs more than fourteen days after receipt of the grievance, the President shall call forthwith a special meeting of the Board. The Board shall elect a Dispute Resolution Committee, which shall review the grievance, gather information, and make a timely recommendation to the Board. The Board shall render a final decision within 60 calendar days from the date the grievance was received. Deliberations by the Dispute Resolution Committee on a recommendation and by the Board on a decision may be held in executive session.

ARTICLE XII APPEALS OF GRIEVANCES TO SWNI

- Section 1** Dialogue and mediation: Individuals and groups are encouraged to reconcile differences, whether inside or outside the scope of these grievance procedures, through one-on-one dialogue or mediation.
- Section 2** Eligibility to Appeal: Decisions on grievances rendered by member neighborhood associations of SWNI may be appealed by the grievant to SWNI by submitting an appeal in writing to the Board. Appeals must be submitted within 14 business days of the neighborhood association decision.
- Section 3** If the next regularly scheduled Board meeting occurs more than fourteen days after receipt of the appeal, the President shall call forthwith a special meeting of the Board. The Board shall elect a Dispute Resolution Committee, which shall review the appeal, gather information, and make a timely recommendation to the Board. The Board shall render a final decision within 60 calendar days from the date the appeal was received. Deliberations by the Dispute Resolution Committee on a recommendation and by the Board on a decision may be held in executive session.

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ARTICLE XIII WHISTLEBLOWERS

Section 1. Complaints.

- (i) If a SWNI officer, director, employee or volunteer should discover information leading her or him to believe that a wrongdoing or illegal or unethical behavior has occurred in SWNI, he or she shall report this information to the President. If the President is not available or is implicated in the alleged wrongdoing, he or she shall report the information to another Board officer.
- (ii) The President or Board officer shall conduct an investigation. Reports of alleged violations will be kept confidential to the extent possible, consistent with the need to conduct an investigation. Appropriate corrective action will be taken if warranted by the results of the investigation.,

Section 2. Retaliation

- (i) It is SWNI's policy to protect from retaliation and discrimination any person who in good faith:

- (a) refused to participate in any alleged civil or criminal violation of any federal or state law, or city ordinance; reported to law enforcement or other officials of federal, state or local government any information that the person believed to be evidence relating to the alleged commission of or possible commission of any civil or criminal violation; or initiated, testified or aided in proceedings related to the foregoing.
- (b) initiated or aided in civil proceedings;
- (c) refused to engage in a violation of a governmental administrative regulation; reported any information related to a violation of governmental administrative regulations; commenced, testified at, aided or participated in a governmental administrative proceeding;
- (d) refused to engage in or attempted to stop fraud against SWNI, or gross waste of SWNI's assets, or abuse of SWNI's authority;
- (e) reported other information about wrongdoing, illegal or unethical behavior pursuant to this Whistleblower Policy.

- (ii) A SWNI officer, director, employee, or volunteer shall not, with intent to retaliate or discriminate, take any action harmful to any person described above, including interference with the lawful employment or livelihood of any person, or damage to the person's reputation.

(iii) In the event that a SWNI officer, director, employee or volunteer intends, for any reason, to take any action harmful to any person who has acted as described above, the SWNI officer, director, employee, or volunteer must obtain approval from the SWNI Board prior to taking such action. Such approval must be obtained even if the officer, director, employee or volunteer believes that the person who provided information to the law enforcement authorities or other officials provided untruthful information.

(iv) The provisions of this Article of SWNI's Bylaws is separate from, independent of, and in addition to the Grievance provisions set forth in these bylaws

Section 3. Acknowledgment of Provisions

(i). Each SWNI officer, director, employee or volunteer shall:

(a) Within thirty (30) days of becoming a SWNI officer, director, or employee sign and execute a copy of SWNI's Acknowledgment Of Whistleblower Policy Form and file same with SWNI's Executive Director, who shall maintain same in SWNI's records in perpetuity.

(b) Annually, between June 1 and June 30 of each year, each SWNI officer, director, or employee, sign and execute an additional copy of SWNI's Acknowledgment Of Whistleblower Policy and file same with SWNI's Executive Director, who shall maintain same in SWNI's records in perpetuity.

(c). The failure or refusal of any SWNI officer, director, or employee to sign and file the Acknowledgment Of Whistleblower Policy Form as set forth in subsections (i) and (ii) above shall operate as a resignation by the SWNI officer, director, or employee of that person's position with SWNI.

ARTICLE XIV PARLIAMENTARY AUTHORITY

Section 1 The rules contained in the most recent edition of Robert's Rules of Order, Newly Revised shall be the parliamentary authority in all cases not covered by these bylaws.

ARTICLE XV AMENDMENTS TO BYLAWS

Section 1 The Board may amend these bylaws in April by a two-thirds vote provided that notice of the proposed amendment has been included in the call for the meeting.

Adopted May 25, 2011

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension- check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Type or print File by the due date for filing your return. See instructions	Name of exempt organization	Employer identification number
	SOUTHWEST NEIGHBORHOODS, INC	93-0717013
	Number, street, and room or suite number. If a P.O. box, see instructions	
	7688 SW CAPITOL HWY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	PORTLAND, OR 97219-2457	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► SOUTHWEST NEIGHBORHOODS, INC

Telephone No. ► 503-823-4592 FAX No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 12, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ☐ calendar year 20____ or
- ☒ tax year beginning 7/01, 20 10, and ending 6/30, 20 11.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2011)

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

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Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☒ **X***All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	SOUTHWEST NEIGHBORHOODS, INC	93-0717013
	Number, street, and room or suite number. If a P O box, see instructions	
	7688 SW CAPITOL HWY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	PORTLAND, OR 97219-2457	

Enter the Return code for the return that this application is for (file a separate application for each return)

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- SOUTHWEST NEIGHBORHOODS INC**

Telephone No. ► **503-823-4592** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
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- 1** I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 5/15, 20 12, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- ☐ calendar year 20 or
- ☒ tax year beginning 7/01, 20 10, and ending 6/30, 20 11.

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$	233.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b \$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c \$	233.

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